



DEPARTMENT OF THE ARMY
HEADQUARTERS, AREA II SUPPORT ACTIVITY
UNIT #15333
APO AP 96205-5333

REPLY TO
ATTENTION OF:

IMKO-AB-LG-PCB (710)

26 July 2005

COMMAND POLICY #4-3

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Command Policy for Accountability of Property Issued to Hand Receipt Holders

1. REFERENCES:

- a. DA PAM 710-2-1, Chapter 4, Para 4-1, Chapter 5, Para 5-1, 5-3, 5-4, 5-7, and Chapter 6, Para 6-1 thru 6-2.
- b. AR 710-2 Chapter 2, Para 2-5 and 2-10.
- c. AR 735-5, Chapter 2, Para 2-1, 2-8 and Chapter 7, Para 7-5, 7-6, and 7-7.
- d. EUSA Suppl 1 to AR 710-2.
- e. IMA KORO Frago 05-XX.
- f. MSG #P010900Z OCT 96, DA Washington DC//DALO-SMZ-C11, Subj: New Policy for Property Accountability Thresholds Assigned for Property below the Stock Record Account.
- g. MSG #2818DZ, Apr 04, FM DA Washington DC//DAMO-AOC//, Subj: Property Accountability Threshold Change to \$5,000 for Property Accountability below the Stock Record Account.
- h. MSG #160847Z, Mar 99, DA Washington DC//DALO-SMZ-A//, Subj: Accountability Thresholds for Hand Tools.
- i. 19th TSC Policy Memo 46-01, dated 16 July 2001, Subj: Property Accountability, Responsibility, and Management.
- j. 8th Army Memo, dated 8 Feb 2002, Subj: Accountability of the Government Purchase Card (GPC) Items.

2. PURPOSE: The purpose of this policy is to establish accounting procedures for Government Property issued to Commanders and designated Primary Hand Receipt Holders from the Area II, Support Activity, Property Control Branch.

3. APPLICABILITY: This policy applies to all Commanders, Activity Chiefs/Supervisors and appointed Hand Receipt Holders supported by Property Control Branch, Area II Support Activity.

4. GENERAL: All Company Commanders (MTOE/TDA), Activity Chiefs/Supervisors and appointed Primary Hand Receipt Holders (TDA), must understand responsibility is the obligation of an individual to ensure Government property and funds entrusted to his or her possession are properly used and cared for, and that proper custody and safekeeping are provided.

Responsibility results not only from the possession of the property, but is inherent at all levels of responsibility positions, which includes command, supervisory, direct, custodial and personal.

a. Command responsibility is inherent in command and can not be delegated. It is evidenced by the assignment to a Command position at any level. Command responsibilities include:

(1) Ensuring the security of all property of the Command, whether in use or in storage.

(2) Observing subordinates to ensure their activities contribute to the proper custody, care, use, and safekeeping of all property within the Command.

(3) Enforcing all security, safety and accounting requirements.

(4) Taking administrative or disciplinary measures when necessary.

b. Supervisory responsibility is the obligation of a supervisor to ensure all Government property issued to or used by his/her subordinates is properly used and cared for, and proper custody and safekeeping are provided. It is not contingent upon signed receipts, or responsibility statements and cannot be delegated. Supervisory responsibilities include:

(1) Providing proper direction and guidance while enforcing security, safety, and accountability requirements.

(2) Maintaining a supervisory climate that facilitate and ensures the proper care and use of Government property.

c. Direct responsibility is the obligation of a person to ensure all Government property for which he or she has receipted, is properly used and cared for, and proper custody and safekeeping are provided. Direct responsibility results from assignment of an accountable officer, receipt of formal written delegation.

d. Custodial responsibility (Supply Sergeant) is the obligation of an individual for property in storage awaiting issue or turn-in to exercise reasonable and prudent actions to properly care for, and ensure proper custody and safekeeping of the property are provided. Custodial responsibility results from assignment as a Supply Sergeant, Supply Technician, Supply Clerk or Warehouse Specialist and is rated by, and answerable directly to the accountable officer or individual having direct responsibility for the property. Custodial responsibilities include:

(1) Ensuring the security of all property stored within the supply room and storage annexes belonging to the supply room or Supply Support Activity (SSA) is adequate.

(2) Observing subordinates to ensure their activities contribute to the proper custody, care, and safekeeping of all property within the supply room and storage annexes belonging to the supply room or SSA.

(3) Enforcing all security, safety, and accounting requirements.

(4) When unable to enforce any of these, report the problem(s) to their immediate supervisor.

e. Personal responsibility is the obligation of a person to exercise reasonable and prudent actions to properly use, care for, and safeguard all Government property in his/her physical possession.

5. Reference "1.e." above states that, formal property book records will be maintained for property with a unit cost of \$300 or more, and expendable property authorized by Tables of Organization and Equipment (TOE), Modified Tables of Organization and Equipment (MTOE), Table of Distribution and Allowances (TDA). This includes Common Tables of Allowances (CTA) deployable property, and/or special authorized organizational property, i.e. pilferable items such as digital readers and cameras, jet printers, etc.

a. Information Management Processing Equipment (IMPE) or ADPE and Audio Visual Equipment, including COTS (Commercial Off The Shelf) will be accounted for on the property book due to the nature of the items and the many public laws requiring accountability, visibility, control, reporting, and re-use of IMPE.

IMKO-AB-LG-PCB (710)

SUBJECT: Command Policy for Accountability of Property Issued to Hand Receipt Holders

b. IMPE purchased with a Government Purchase Card (GPC) will be accounted for on the property book and are listed below:

- (1) Hand Held (Palm) Units (All Models)
- (2) Notebook (Laptop) and Computer Systems
- (3) All Printers (Laser/Dot Matrix)
- (4) Digital and Nondigital Cameras
- (5) Digital and Nondigital Video Equipment
- (6) Projection systems (Portable/Nonportable)
- (7) Flat Bed Scanners and Hand Held Scanners
- (8) Televisions/VCR/DVD

c. Formal property book records are not required for property with a unit cost of \$5,000 or less for Industrial Operations Command (IOC) exclusively fabricated items used in depot rebuild programs and all CTA 50-909, except Para 5. a. & b.

d. Durable property in the items listed below will be monitored by the PBO/Commander, or Head of the Activity. Annually, the Commander or Head of the Activity will conduct a management review of all the on hand durable items within the listed below items to determine whether there are any indications of any missing items, or whether there are any indications of fraud, waste or abuse. Anytime there are indications of lost, damaged or destroyed property, the Commander or Activity Head will initiate a Financial Liability Investigation of Property Loss (FLIOP) IAW AR 735-5. The Commander or Activity Head will document that a management review of durable property was conducted, stating what the results were, and what corrective actions, if any, were taken. Documentation will be prepared in the form of a memorandum for record in duplicate. File IAW AR 25-400-2. This Command and Area II Support Activity will maintain property accountability through the use of Durable Hand Receipts (DA Form 2062) for the following Durable Items (Less than \$5,000.00):

- (1) Exercising Mach/Motorcycle
- (2) Piano, and Sound Equipment (Musical Instrument)
- (3) CONEX Containers
- (4) Food Service Equipment

- (5) Typewriters
- (6) Calculators (More than \$200.00)
- (7) Rent/Lease Equipment (Less than \$5,000)
- (8) Audio Visual Information (TV, Camera, etc. Less than \$300.00)
- (9) Refrigerators and Microwave/Oven/Washing Machine
- (10) Laundry and Dry Cleaning Equipment
- (11) Tools (over \$50.00 – less than \$300.00), AR 735-5, 7-6, dtd 28 Feb 05
- (12) ARC of "D" (Durable) in the AMDF contained on FEDLOG.
- (13) Cellular Phone/Pager/Radio
- (14) Software (More than \$200.00)
- (15) Paper Shredder Machine
- (16) Nonconsumable Supply Class 8 Items as limited by AR 40-61, and not otherwise Coded with an ARC of "N" (Nonexpendable) in the AMDF contained on FEDLOG.
- (17) Filing Cabinet Heavy Duty (Safe)
- (18) PCB specified/directed accountable equipment, i.e., DPW

e. The Commander or Primary Hand Receipt Holder will ensure the use of DA Form 2062 is utilized as an informal property book record to maintain accountability of Office Furniture, Miscellaneous Furniture and Fixtures.

f. Inventory Listing can be developed using (DA Form 2062) and maintained with Hand Receipt Records.

6. REQUIREMENTS:

a. Appointing Authority or Primary Hand Receipt Holder will designate a temporary hand receipt holder if the Hand Receipt Holder is absent for more than 30 days, e.g., TDY, leave status, emergency leave, hospitalization or extended detached duty and also will ensure a joint inventory is conducted prior to departure and upon return.

b. Primary Hand Receipt Holders will accomplish the following:

(1) Read, understand, and comply with all stated references in Para "1" above and this policy letter.

(2) Sub-hand receipt all property to the user. A copy of the sub-hand receipts will be kept on file with the Primary Hand Receipt Holders.

(a) Ensure all change documents are posted.

IMKO-AB-LG-PCB (710)

SUBJECT: Command Policy for Accountability of Property Issued to Hand Receipt Holders

(b) Ensure shortage annexes are updated.

(c) Ensure appointment orders are signed by Appointing Authority.


(3) Installation Property Primary Hand Receipt Holders will conduct 100% semiannual update in conjunction with the required Hand Receipt update. The Property Control Branch will provide a Cyclic Inventory Listing (SPBS-R Print out ALV-885, for Organization Property and Defense Property Accountability System (DPAS) Report DPTD222R for Installation Property Hand Receipt Holders for the accomplishment of these inventories. All discrepancies identified during these inventories must be reported to your respective Property Book Team Chief prior to signing the Cyclic Inventory Listing and the accompanying memorandum.

(4) As an addition to paragraph 6.b.(3) above, Organization/Installation Property Hand Receipt Holders will conduct 10% monthly cyclic inventories.

(5) Conduct a 100% joint inventory 30 days prior to DEROS.

(6) Clear the Property Control Branch, Bldg #2720 prior to departure.

7. Points of contact are Mr. Ron Padgett, 723-3949, or Mr. Stephen F. Kang, 723-8451.



RONALD C. STEPHENS
COL, SC
Commanding

DISTRIBUTION: B